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FINANCE DEPARTMENT

NOTIFICATION

The 17th September, 2025

S.R.O.No.1304/2025 ─ In exercise of the powers conferred by sub-section (5) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the notification of the Government of Odisha in the Finance Department No. 19893-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1149 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O.No.311/**2017, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 2273-FIN-CT1-TAX-0001-2025, dated the 21st January, 2025, published in the Extraordinary issue No. 213 of the *Odisha Gazette*, dated the 22nd January, 2025 bearing **S.R.O.No.103/**2025, namely:–

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

"(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of Section 22 of the Odisha Goods and Services Tax Act, 2017".

2. This Notification shall come into force with effect from the dated 22nd day of September 2025.

[No.26851─FIN-CT1-TAX-0001/2025/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government

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